# GOVERNMENT OF INDIA
# FINANCE AND COMPANY AFFAIRS
# LOK SABHA

UNSTARRED QUESTION NO:3739
ANSWERED ON:13.12.2002
APPRAISAL REPORT BY ASSISTANT DIRECTOR OF INCOME TAX
RAMJI MANJHI

**Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:**

(a) whether the Government are aware that the Assistant Director of Income Tax (ADIT) is required to forward the appraisal report to the concerned CIT and Assessing Officer within 60 days of the commencement of search and if the period was to be extended, written permission of the Director General was to be obtained;

(b) if so, whether in Uttar Pradesh contravention of the above there has been delay in forwarding appraisal report upto 239 days as has been pointed out by the C&AG in its Report No.12 of 2000 (Direct Taxes) in Para 3.1.8.3; and

(c) if so, the reaction of the Government thereon?

## Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE & COMPANY AFFAIRS ( SHRI GINGEE N. RAMACHANDRAN )

(a) Yes Sir.
(b) Sir, C&AG has pointed out vide Para No.3.1.8.3 in Report No.12of 2000 delays from four days up to 239 days in forwarding appraisal reports in Uttar Pradesh charge. There is only one case where first appraisal report was delayed by 46 days and another supplementary report was submitted after a delay of 239 days.
( c ) Appraisal report is prepared by the Officers of the Investigation Wing to assist the Assessing Officer in assessing the amounts of undisclosed income. Instructions have been issued from time to time to the effect that this time frame should be adhered to by the Officers of the Investigation Wing. However, it is possible that a larger time may be needed for furnishing the appraisal reports due to various factors.